

Irish Free State (Consequential Provisions) Bill.

ARRANGEMENT OF CLAUSES.

Clause.

1. Modification of Government of Ireland Act, 1920.
2. Provisions as to judges, &c.
3. Establishment of a trust for the provision of cottages, &c. for ex-service men in Ireland.
4. Application of Customs Acts to land frontier.
5. Provision as to relief from double taxation.
6. Power to adapt enactments, &c.
7. Miscellaneous provisions.
8. Short title.

SCHEDULES.

A

B I L L

TO

Make such provisions as are consequential on or incidental to the establishment of the Irish Free State. A.D. 1922.

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Subject to the provisions of the First Schedule to this Act, the Government of Ireland Act, 1920, shall cease to apply to any part of Ireland other than Northern Ireland, and in the event of such an address as is mentioned in Article 12 of the Articles of Agreement for a treaty between Great Britain and Ireland set forth in the Schedule to the Irish Free State (Agreement) Act, 1922, being presented to His Majesty by both Houses of the Parliament of Northern Ireland within the time mentioned in that Article, the Government of Ireland Act, 1920, and the other enactments mentioned in the First Schedule to this Act, shall, as from the date of the presentation of such address, have effect subject to the modifications set out in that Schedule. Modification of Government of Ireland Act, 1920.

(2) Until the said address is presented or the expiration of the month mentioned in the said Article 12, whichever may be the earlier, the present Lord Lieutenant shall continue to exercise the functions of Lord Lieutenant as respects Northern Ireland.

2. The provisions set out in the Second Schedule to this Act shall have effect with respect to the retirement Provisions as to judges, &c.

A.D. 1922. — and abolition of office of existing Irish judges, Lord Chancellor of Ireland and Irish Land Commissioners, *and any pensions and allowances payable thereunder shall be charged on and be payable out of the Consolidated Fund or the growing produce thereof.*

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Establishment of a trust for the provision of cottages, &c. for ex-service men in Ireland.

3.—(1) For the purpose of providing in Ireland cottages, with or without plots or gardens, for the accommodation of men who served in any of His Majesty's naval, military, or air forces in the late war, and for other purposes incidental thereto, a body shall be established consisting of five members, of whom three shall be appointed by a Secretary of State, one by the President of the Executive Council of the Irish Free State, and one by the Prime Minister of Northern Ireland.

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(2) The body so established shall be a body corporate by the name of the Irish Sailors and Soldiers Land Trust, with perpetual succession and a common seal, and is in this section referred to as "the Trust."

(3) For the purposes aforesaid the Trust shall have all the powers which are conferred upon the Local Government Board for Ireland by section four of the Irish Land (Provision for Sailors and Soldiers) Act, 1919, including power to carry out the schemes made under that section by that Board prior to the passing of this Act, and such powers of management, sale, disposal and otherwise as may be conferred on them by regulations made by the Treasury, and all property, assets, rights and liabilities held, enjoyed or borne by the Local Government Board for Ireland in connection with any schemes so made by them shall be transferred to the Trust:

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Provided that the provisions of the said section relating to the compulsory acquisition of land, limiting the time within which the power to acquire land may be exercised by the Board, and regulating the expenses and receipts and audit of accounts of the Board shall not apply to the Trust.

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(4) *There shall be paid to the Trust out of moneys provided by Parliament, at such times and in such instalments as the Treasury may direct, a sum not exceeding one million five hundred thousand pounds, and the sum so received and all other receipts of the Trust shall be applied*

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by the Trust to the purposes for which the Trust is created. A.D. 1922.

(5) The Treasury may make regulations as to the procedure of the Trust and as to the application of the proceeds of sale, and as to the audit of the accounts of the Trust, and generally as to the manner in which the Trust shall carry out their powers and duties, and the Trust shall act in accordance with those regulations.

(6) The term of office of a member of the Trust shall be such as may be determined by the authority by whom he is appointed, but the Trust may act notwithstanding any vacancy in their number.

(7) This section shall not come into operation until the Treasury certify that such legislation has been passed by the Parliament of the Irish Free State and the Parliament of Northern Ireland as is necessary to enable the Trust to acquire and to hold land, to vest in the Trust any land and other property which is under this section to be transferred to the Trust, and otherwise to enable the Trust to carry out the purposes of this section.

4.—(1) In the event of such an address as is mentioned in Article 12 of the said Articles of Agreement being presented to His Majesty within the time mentioned in that Article, it shall be lawful for the Commissioners of Customs and Excise to make regulations with reference to the importation and exportation of any goods into and from Northern Ireland otherwise than by sea or in aircraft, for the purpose of safeguarding the revenue and preventing and regulating the importation and exportation of prohibited and restricted goods, and by such regulations to apply to such importation and exportation any of the provisions of the Customs Acts subject to such modifications as may be necessary to adapt them to importation and exportation of goods by land, and in particular the regulations may—

Application of Customs Acts to land frontier.

- (a) prohibit the importation and exportation of all goods or any classes of goods except by such routes within Northern Ireland, and during such hours, as may be prescribed;
- (b) prescribe the places where, and the form and manner in which, entry of goods imported or exported shall be made and duty on goods imported shall be paid.

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(2) If any person contravenes or fails to comply with any such regulation, he shall be guilty of an offence under the Customs Acts and shall for every such offence, in addition to any other penalty to which he may be liable, incur a fine not exceeding one hundred pounds, and the goods in respect of which the offence is committed shall be forfeited. 5

Provision as to relief from double taxation.

5.—(1) If His Majesty in Council is pleased to declare—

- (a) that under the law in force in the Irish Free State any tax is payable in respect of a subject of charge in respect of which a corresponding tax is payable also in Great Britain; and 10
- (b) that arrangements as specified in the declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British tax and to the Irish tax in respect of the same subject matter; 15

then, unless and until the declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from the British tax, have effect as if enacted in this Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the Irish tax, have the effect of law in the Irish Free State. 20 25

(2) Any declaration made by His Majesty in Council under this section shall be laid before the Commons House of Parliament as soon as may be after it is made, and if an Address is presented to His Majesty by that House within twenty-one days on which that House has sat next after the declaration is laid before it, praying that the declaration may be revoked, His Majesty in Council may revoke the declaration, and the arrangements specified in the declaration shall thereupon cease to have effect, but without prejudice to the validity of anything previously done thereunder or to the making of a new declaration. 30 35

(3) The obligation as to secrecy imposed by any enactment with regard to any tax to which any declaration made by His Majesty in Council under this section relates shall not prevent the disclosure to any authorised officer of the Government of the Irish Free State of such facts as 40

may be necessary to enable relief to be duly given in accordance with the arrangements specified in the declaration.

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(4) In the event of such an address as is mentioned in Article 12 of the said Articles of Agreement being presented to His Majesty by both Houses of the Parliament of Northern Ireland within the time mentioned in that Article, this section shall—

(a) in relation to any tax which is a reserved tax within the meaning of the Government of Ireland Act, 1920, have effect as if Great Britain included Northern Ireland; and

(b) in relation to any tax which is not such a reserved tax as aforesaid, apply to Northern Ireland in like manner as it applies to Great Britain, but, if and so far as a declaration made under this section relates to any such tax, the declaration shall not extend to Northern Ireland without the consent of the Government of Northern Ireland.

6. —(1) His Majesty may, by Order in Council,—

(a) make such adaptations of any enactments so far as they relate to any of His Majesty's Dominions other than the Irish Free State as may appear to him necessary or proper as a consequence of the establishment of the Irish Free State;

Power to adapt enactments, &c.

(b) make such provision as may appear to him necessary or proper for effecting the severance of the system of national health insurance in Great Britain from that in the Irish Free State, and for giving effect to any arrangements which may be made with the Irish Free State for that purpose, and for requiring such transfers of funds of societies and branches whose principal office is situate in Great Britain as may be necessary to give effect to any apportionments made in pursuance of the Order, and as to the application and disposal of the funds so transferred, and for extending to Northern Ireland and to societies and branches whose principal office is situate in Northern Ireland the like provisions as are made by any such Order in respect to Great

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- Britain and societies and branches whose principal office is situate in Great Britain ;
- (c) give effect to any reciprocal arrangements which may be made with the Irish Free State with respect to unemployment insurance ; 5
- (d) make such provision with respect to the management of the National Debt and Government Securities and Annuities (including India Stock) as may be necessary to secure that the management thereof shall not as respects any part thereof be transacted within the Irish Free State ; 10

and any such Order in Council may contain such supplemental, consequential, and incidental provisions as may appear necessary or proper for the purposes of the Order, 15 and any such Order shall, subject to revocation or alteration by a subsequent Order, have effect as if enacted in this Act.

(2) Any Order in Council made under this section shall be laid before both Houses of Parliament as soon 20 as may be after it is made, and if an Address is presented to His Majesty by either of those Houses within twenty-one days on which that House has sat next after any such Order is laid before it praying that the Order may be annulled, His Majesty may thereupon 25 by Order in Council annul the same, and the Order so annulled shall forthwith become void, but without prejudice to the validity of anything which in the meantime may have been done thereunder.

(3) Section one of the Rules Publication Act, 1893, 30 shall not apply to any Order in Council made under this section.

7.—(1) It shall be lawful for any department of the British Government to make arrangements with any Minister of the Government of the Irish Free State 35 whereunder any of the powers and duties of the Minister may be exercised and performed on his behalf by officers of that department, or whereunder any of the powers and duties of that department may be exercised and performed on behalf of that department by officers of 40 the Minister, on such terms and conditions as may be agreed :

Provided that no such arrangement shall diminish in any respect the responsibility of the department by which the arrangement is made.

Miscellaneous provisions.

(2) The Treasury may, if arrangements for the purpose are made with the Irish Free State or Northern Ireland, declare the revenue of the Irish Free State or the revenue of Northern Ireland (as the case may be) to be a public fund for the purposes of the Superannuation Act, 1892, and rules made by the Treasury under that Act and under section seven of the Superannuation Act, 1909, may, if and so far as such arrangements so require, vary the provisions of the first-mentioned Act as to the manner in which the amounts to be paid out of different funds and accounts are to be apportioned :

Provided that nothing in this section shall prejudice the application of the first-mentioned Act to any office or employment in Northern Ireland to which it is applied by the Government of Ireland Act, 1920.

For the purposes of this subsection, the revenue of the Irish Free State shall, as respects the period between the thirty-first day of March, nineteen hundred and twenty-two, and the date of the establishment of the Irish Free State, be deemed to include the revenue of the Provisional Government.

(3) In the event of a Post Office Savings Bank being established in the Irish Free State and arrangements being made with the Irish Free State for the transfer to the Post Office Savings Bank of the Irish Free State of the deposits of depositors resident in the Irish Free State, it shall be lawful for the National Debt Commissioners to transfer to such authority as may be provided by legislation of the Irish Free State such apportioned part of the assets held on behalf of the Post Office Savings Bank as may be determined by agreement between the British Government and the Government of the Irish Free State to be properly attributable to the deposits so transferred :

Provided that nothing in or done under this subsection shall affect the rights under the Post Office Savings Bank Acts of any depositor in the Post Office Savings Bank without the consent of the depositor.

8. This Act may be cited as the Irish Free State (Consequential Provisions) Act, 1922. Short title.

A.D. 1922.

SCHEDULES.

FIRST SCHEDULE.

MODIFICATION OF THE GOVERNMENT OF IRELAND
ACT, 1920, &c.Governor
of Northern
Ireland.

1.—(1) There shall be a Governor of Northern Ireland, 5
and the provisions of the Government of Ireland Act, 1920 with
respect to the Lord Lieutenant shall apply to the Governor
of Northern Ireland and in the Government of Ireland Act, 1920
(hereinafter referred to as the Principal Act, and in any other
enactment references to the Lord Lieutenant shall, in their 10
application to Northern Ireland, be construed as references to
the Governor of Northern Ireland.

(2) In section three of the Lord Lieutenants' and Lord
Chancellors' Salaries (Ireland) Act, 1832, eight thousand pounds
shall be substituted for twenty thousand pounds as the salary 15
of the Governor of Northern Ireland, and in subsection (3),
of section thirty-seven of the Principal Act two thousand
pounds shall be substituted for five thousand pounds as the
sum to be deducted towards the payment of such salary :

Provided that out of the said salary of eight thousand 20
pounds there shall be payable the salaries and allowances of
members of the personal staff of the Governor.

Privy
Council and
Great Seal
of Northern
Ireland.

2.—(1) There shall be a Privy Council of Northern Ireland,
and anything which, prior to the first appointment of a
Governor of Northern Ireland, might be done by, to, before, 25
or with the advice or concurrence of the Privy Council of
Ireland or any committee thereof may, as respects Northern
Ireland after such appointment, be done by, to, before, or with
the advice or concurrence of the Privy Council of Northern
Ireland or a corresponding committee of that Council. 30

(2) The persons who are to be members of the Privy
Council of Northern Ireland shall be from time to time chosen
and summoned by the Governor of Northern Ireland and
sworn in as Privy Counsellors, and the members may from
time to time be removed by the Governor of Northern Ireland. 35

(3) In the application of the Principal Act to Northern
Ireland references to the Privy Council of Northern Ireland
shall be substituted for references to the Privy Council of Ireland,
and after the expiration of one month from the first appoint-

ment of a Governor of Northern Ireland no person shall be a minister of Northern Ireland unless he is a member of the Privy Council of Northern Ireland. A.D. 1922.

(4) There shall be a Great Seal of Northern Ireland which shall be kept by the Governor of Northern Ireland and shall, after the first appointment of such Governor, be used for all matters in Northern Ireland for which the Great Seal of Ireland was theretofore used. Until a Great Seal of Northern Ireland is provided the private seal of the Governor of Northern Ireland may be used as that Great Seal.

3.—(1) The constitution of the Council of Ireland shall, if identical Acts for the purpose are passed by the Parliament of the Irish Free State and the Parliament of Northern Ireland, be altered in accordance with those Acts, and it is hereby declared that the passing of such Acts is within the powers of the said Parliaments. Council of Ireland.

(2) The appointed day for the transfer in relation to Northern Ireland of the powers, which by the Principal Act are made powers of the Council of Ireland, shall be such day as may hereafter be fixed by Order in Council not being earlier than the day on which any such identical Acts as aforesaid come into operation or the expiration of the period of five years from the passing of this Act, whichever may first happen.

4.—(1) (a) The contribution to be made under section twenty-three of the Principal Act towards the Imperial liabilities and expenditure therein referred to shall be a contribution to be made by Northern Ireland and to be called the Northern Ireland contribution, and the provisions of that section with respect to apportionment as between Southern Ireland and Northern Ireland shall cease to have effect. Financial provisions.

(b) The amount of the Northern Ireland contribution in each year until the end of the second financial year after the appointed day shall be a sum calculated at the rate of seven million nine hundred and twenty thousand pounds a year, or such less sum as the Joint Exchequer Board may in exercise of the powers conferred on them by subsection (5) of that section substitute therefor, and those powers may be exercised at any time whether before or after the end of the said second financial year or before or after a contribution has been made at the rate aforesaid.

(c) The Joint Exchequer Board, in determining the just proportion of Imperial liabilities and expenditure to be contributed by Northern Ireland in respect of each financial year after the end of the said second financial year shall have regard to the relative taxable capacities of Northern Ireland on the one hand and Great Britain and Ireland on the other hand.

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(2) The apportionment of the proceeds of reserved taxes to be made by the Joint Exchequer Board under section twenty-two of the Principal Act shall be an apportionment as between Great Britain and Northern Ireland instead of an apportionment as between Great Britain and Ireland, and the sum determined under the said section to be the Northern Ireland share of the said proceeds shall be called the Northern Ireland share of reserved taxes; and in making such an apportionment the Joint Exchequer Board shall have regard to the effect of any arrangement made with the Irish Free State for relief from double taxation which may unduly prejudice Great Britain in relation to Northern Ireland or Northern Ireland in relation to Great Britain.

(3)—(a) The sum charged upon and payable out of the Consolidated Fund of the United Kingdom under section twenty-four of the Principal Act, and therein referred to as the Irish residuary share of reserved taxes, shall be paid to the Exchequer of Northern Ireland and shall be called the Northern Ireland residuary share of reserved taxes, and the provisions of that section with respect to apportionment between the Exchequers of Southern Ireland and Northern Ireland shall cease to have effect, but without prejudice to the application of the principles governing such apportionment in any cases where an apportionment may be necessary for the purpose of ascertaining the sums to be deducted or to be made good by means of deductions from the Northern Ireland share or residuary share of reserved taxes.

(b) In ascertaining the net cost to the Exchequer of the United Kingdom of reserved services, the Joint Exchequer Board shall have regard to any increase of expenditure thereon which may appear to them to be attributable to the establishment of the Irish Free State, and shall make such allowance in respect of any such increase as may appear to them to be just.

Reconstitution
of Joint
Exchequer
Board.

5. Subsection (1) of section thirty-two of the Principal Act, relating to the constitution of the Joint Exchequer Board shall have effect as if for the words "two members appointed by the Treasury one member appointed by the Treasury of Southern Ireland" there were substituted the words, "one member appointed by the Treasury," and any question which may be referred to the board under that section may be referred to them either by the Treasury or by the Treasury of Northern Ireland.

Abolition of
High Court
of Appeal
and pro-

6.—(1) The High Court of Appeal for Ireland shall cease to exist, and sections forty-two and forty-three of the Principal Act and any other provisions of that Act relative to that Court of Appeal shall cease to have effect.

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—
visions consequential thereon.

(2) In any case where under section fifty of the Principal Act an appeal would have lain to the High Court of Appeal for Ireland from a decision of a court in Northern Ireland an appeal shall lie to the Court of Appeal in Northern Ireland by virtue of this section. Questions under the Crown Cases Act, 1848, which would have been reserved for the decision of the High Court of Appeal for Ireland under section forty-three of the Principal Act shall, in Northern Ireland, be reserved for the decision of the Court of Appeal in Northern Ireland whose decision shall, except as hereinafter provided, be final.

(3) An appeal shall lie to the House of Lords from any decision of the Court of Appeal in Northern Ireland being a decision from which an appeal would have lain to the House of Lords under section forty-nine of the Principal Act had it been a decision of the High Court of Appeal for Ireland, and that section shall have effect accordingly with the substitution of references to the Court of Appeal in Northern Ireland for references to the High Court of Appeal for Ireland.

(4) Nothing in the foregoing provisions of this paragraph shall affect the right of appeal to the House of Lords from any decision of the High Court of Appeal for Ireland given before the date when this Schedule comes into operation, and in the case of any appeal to the High Court of Appeal for Ireland which is pending at that date the decision of the court from which the appeal was taken shall, for the purposes of appeal to the House of Lords, be treated as if it were a decision of the High Court of Appeal for Ireland given immediately before that date.

7.—(1) The Civil Service Committee shall, instead of being constituted in the manner provided by subsection (2) of section fifty-six of the Principal Act, consist of five members, of whom one shall be appointed by the Treasury, one by a Secretary of State, one by the Government of Northern Ireland, one by the existing Irish officers who have been transferred to the Government of Northern Ireland, and one (who shall be chairman) by the Lord Chief Justice of England.

Civil Service Committee.

(2) The powers of the Civil Service Committee (which shall hereafter be known as the Civil Service Committee for Northern Ireland) shall be exerciseable in relation only to existing Irish officers who have been transferred from the Government of the United Kingdom to the Government of Northern Ireland under the Principal Act, and in relation to existing or pensioned officers of local authorities or of a university or college in Northern Ireland.

A.D. 1922.

SECOND SCHEDULE.

PROVISIONS AS TO EXISTING IRISH JUDGES, LORD
CHANCELLOR OF IRELAND, AND IRISH LAND
COMMISSIONERS.

PART I.

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JUDGES.

(1) Any existing judge may, at or at any time after the date on which the Constitution of the Irish Free State comes into operation, resign his office on signifying his desire to do so to His Majesty's representative, and thereupon His Majesty may, if he thinks fit, notwithstanding that such judge has not completed the period of service entitling him to a pension, grant to him such pension, not exceeding the pension to which he would on that completion have been entitled, as His Majesty thinks fit.

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(2) When a new court is established by the Parliament of the Irish Free State in the place of any existing court or courts, every existing judge then holding office as a judge of any such existing court shall, on such abolition of office, be entitled to receive by way of compensation for loss of office a pension equivalent to two-thirds of his salary, and, in addition, an annual allowance payable for such period and of such amount, not exceeding (when added to the amount of his pension) his full salary, as may be determined to be reasonable and just, regard being had to the tenure and character of his existing office, the probability of his further continuance therein but for the establishment of the Parliament and Government of the Irish Free State and all the circumstances of the case.

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The amount of the annual allowance shall, subject as aforesaid, be determined by a committee consisting of the Lord Chief Justice of England, the Master of the Rolls in England, and a Judge of the Supreme Court of England nominated by the Lord Chancellor of Great Britain.

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(3) Where any judge who is entitled to a pension under this Part of this Schedule is appointed to a judicial office in Great Britain or Ireland, then, so long as he holds such office, the pension and any allowance to which he may be entitled under this Part of this Schedule shall be wholly suspended if the emoluments of such office are equal to or greater than those of his existing office, and if they are less than those of his existing office, so much only of the pension and allowance (if any) shall be payable as with the emoluments of such office shall be equal to the emoluments of his existing office.

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(4) If any annual allowance is payable by way of compensation under Article 10 of the said Articles of Agreement (hereinafter referred to as a compensation allowance) to a judge who is entitled to a pension under this Part of this Schedule, then so long as the compensation allowance continues to be paid, the pension and any allowance to which he may be entitled under this Part of this Schedule shall be wholly suspended if the compensation allowance is equal to or greater than the pension or the sum of the pension and allowance, as the case may be, to which he is so entitled, and if it is less than the said pension or the sum of the said pension and allowance, then so much only of the said pension and allowance (if any) shall be payable as shall be equivalent to the difference:

Provided that, if a lump sum is paid to any such judge by way of compensation under the said Article, it shall be treated for the purpose of the foregoing provision as if it were an annuity of such an amount as could have been purchased for the lump sum if invested at the time of payment in an immediate life annuity according to the Post Office Tables.

(6) For the purpose of this Part of this Schedule the expression "judge" means any judge of a Supreme Court and any judge of a county court or recorder of a borough; and the expression "existing" means existing or holding office at the date when the Constitution of the Irish Free State comes into operation.

PART II.

LORD CHANCELLOR OF IRELAND.

The office of Lord Chancellor of Ireland shall be abolished, and the person holding that office at the date of the passing of this Act shall be entitled to receive the like compensation for loss of office as if he were an existing judge of the Supreme Court of Judicature of Southern Ireland whose office had been abolished on the establishment of courts by the Parliament of the Irish Free State, and the provisions of Part I. of this Schedule shall apply accordingly.

PART III.

LAND COMMISSIONERS.

As from the date upon which the administration of public services relating to land purchase is transferred as respects the Irish Free State to the Executive Council thereof the office of commissioner of the Irish Land Commission shall cease to exist, except so far as its continuance may be declared

A.D. 1922. by the Treasury to be necessary for the execution of matters outside the jurisdiction of the Government of the Irish Free State, and any commissioner of that Commission whose office is declared by the Treasury to be redundant shall, notwithstanding anything in any other Act, retire from office and shall be entitled to receive an annual allowance of such amount as may be determined to be reasonable and just by the committee established for determining the compensation of existing judges, regard being had to the tenure and character of his office, the conditions of his employment, and the probability of his further continuance therein but for the establishment of the Parliament and Government of the Irish Free State, and the provisions of Part I. of this Schedule with respect to the suspension of pensions of existing judges shall with the necessary modifications apply to any such annual allowance :
 Provided that the commissioner of the Irish Land Commission who is a member of the Supreme Court of Judicature of Southern Ireland shall, for the purposes of this Schedule, be treated as an existing judge of that court and not as a commissioner of the Irish Land Commission.

**Irish Free State
(Consequential
Provisions).**

**A
B I L L**

To make such provisions as are consequential on or incidental to the establishment of the Irish Free State.

*Presented by The Prime Minister,
supported by
Mr. Chancellor of the Exchequer,
Mr. Attorney-General, and Mr. O'Donnell Gore.*

*Ordered, by The House of Commons, to be Printed,
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